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7 October 1947

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TO: Mr. Jack D. Neal  
Chief, Division of Foreign Activity Correlation  
Department of State

FROM: Edward J. Green  
Chief, Budget and Liaison Control

SUBJECT: Moratorium on Payment of Income Taxes by Personnel  
Stationed Overseas

REFERENCE: Legal Assistance Memorandum No. 46 dated 18 September  
1947 from JAG Army

1. Paragraph 7 of reference a points out that among other effects, Public Law 384 - 80th Congress provides: "The period of time for performing certain acts postponed by reason of the war (including filing of income tax returns and payment of income taxes) shall not extend beyond 31 December 1947", except in certain conditions.

2. The above ruling will undoubtedly affect a large number of Foreign Service employees as well as many of our representatives serving overseas. Could you let us know what steps the Department is taking to advise your people of this development so that we can coordinate our plans?

✓ cc: General Counsel - Reference a returned herewith

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*Bring up in 3 weeks*

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